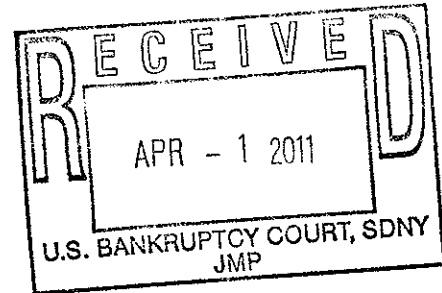


INGO HAFNER

MUEHLBORNGASSE 2
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GERMANY
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Honorable James M. Peck
One Bowling Green
New York
New York 10004
Court Room 601
UNITED STATES



Dated: 23rd March 2011
Wiesbaden, Germany

Re: Chapter 11 Case No. 08-13555 (JMP) | Claim No. 46456

Honorable Mr. Peck,

Reference is made to the letter dated March 11, 2011 regarding the One Hundred Second Omnibus Objection to Claims (Foreign Currency Claims) (the "**Objection**") filed by Lehman Brothers Holdings Inc. and certain affiliates (the "**Debtors**") on March 11, 2011.

I hereby do oppose to the requested disallowance and expungement of my claim and do response as follows:

Name of Bankruptcy Court: United States Bankruptcy Court / Southern District of New York

Name of Debtors: Lehman Brothers Holdings Inc. and certain of its affiliates

Chapter 11 Case No.: 08-13555 (JMP)

Title of Objection: One Hundred Second Omnibus Objection to Claims (Foreign Currency Claims)

Name of Claimant: Ingo Hafner, Muehlborngasse 2, 65199 Wiesbaden, Germany (Claim No. 46456)

Amount of the Claim: US Dollars 28,350.00 (which is the equivalent of EUR 20,000.00 calculated on the basis of the EUR/USD rate as of September 15, 2008)

Reasons: I filed my claim with the United States Bankruptcy Court / Southern District of New York as of October 16, 2009 using the proof of claim

form sheet I was provided with. I quoted the amount of the claim in Euros since my claim is based on specific Securities issued by the Debtors in Euros. Due to the fact that my English is not that good to fully get the context of complex legal language I might have disregarded that the amount of claims has to be quoted in US Dollars. I have now asked a friend of mine who is aware of the English language to help me in this matter. However, the mere fact of quoting the wrong currency should not lead to my claim being disallowed from further proceedings since it appears to be more or less a formality to convert the amount into US Dollars using the exchange rate as of September 15, 2008. By contrast, disallowing my claim based on Debtors' objection appears to be an inadequate sanction.

That being said I hereby oppose to the requested disallowance of my claim based on the aforementioned reasoning. If the applicable law should require re-filing my claim (stating my claim in the currency of US-Dollars) I hereby file my claim in an amount of **US-Dollars 28,350.00** and refer to the documents which I have already provided to evidence my claim. If the applicable law should require submitting a revised proof of claim form sheet I should be grateful to receive one of such sheets to get into position to submit a revised version.

I will not be in a position to personally attend the hearing scheduled for April 28, 2011.

Address for any reply to
this response:

Ingo Hafner, Muehlbornstrasse 2, 65199 Wiesbaden

If there should be any questions or further information or documents are required please let me know.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Ingo Hafner', with a long horizontal stroke extending to the right.

My reposne will also be sent to:

- (1) Weil Gotshal & Manges LLP
Attn. Shai Waisman
767 Fifth Avenue
New York
New York 10153
UNITED STATES
- (2) Office of the United States Trustee for Region 2,
Attn.: Tracy Hope Davis
33 Whitehall Street
21 st Floor
New York
New York 1004
UNITED STATES
- (3) Milbank, Tweed, Hadley & McCloy LLP
Attn. Dennis F. Dunne
1 Chase Manhattan Plaza
New York
New York 10005
UNITED STATES